



est. 1817

COMMISSIONER OF TAXATION

400 Conant Street, Maumee, Ohio 43537

Phone: 419-897-7120 • **Fax:** 419-897-8924 • **Email:** tax@maumee.org • **Website:** www.maumee.org

INSTRUCTIONS FOR PREPARING AND FILING WITHHOLDING RETURN (FORM MW-1)

WHO MUST FILE:

Each employer within the City of Maumee who employs one or more persons is required to withhold the tax of one and a half percent (1.5%) from all qualifying wages paid to employees at the time such compensation is paid, and to file Withholding Return (Form W-1) and remit the tax to the Maumee Income Tax Division.

Deposit Requirements:

Quarterly - If less than \$300 per month is withheld, the deposit is due by the last day of the month following the last day of each calendar quarter.

Monthly - If more than \$300 and less than \$3,000 is withheld for a monthly period, the deposit is due by the 15th day of the following month.

Semi-Monthly - If more than \$3,000 is withheld, the deposits are due by the third banking day after the 15th day and the last day of the month.

For a complete description of deposit requirements, you may request a copy of the tax ordinance for the city of Maumee or access the city code at www.maumee.org.

Failure to File Return and Pay Tax

All taxes, including taxes withheld or required to be withheld from wages by an employer, and remaining unpaid after they become due shall bear interest on the amount of the unpaid tax at the rate of ten percent (10%) per annum (.833% per month or fraction of a month). The taxpayers upon

whom said taxes are imposed as required by the Ordinance, shall be liable in addition thereto, to a penalty of 50% of the amount not timely paid and a late filing penalty of \$25.00.

In addition, any taxpayer who shall fail or refuse to make any return or declaration required by the Ordinance, or any taxpayer who shall refuse to permit the Commissioner of Taxation to examine their books, or who shall knowingly make any incomplete, false or fraudulent return, or who shall attempt to avoid the payment of tax, shall be guilty of a first degree misdemeanor and shall be fined not more than \$1,000 or imprisoned for not more than 6 months or both.

How to Prepare This Form:

Line 1 - Enter total compensation PAID to all taxable employees during the period for which return is made. If no compensation was paid during the period so indicate and return Form MW-1.

Line 2 - Enter total ACTUAL tax withheld from taxable employees during the period for CITY OF MAUMEE INCOME TAX.

Line 3 - Adjust current payment of actual tax withheld for under payment in previous period. For overpayment in previous period, file amended return for that period.

Line 6 - Enter total amount to be remitted.

2024 CITY OF MAUMEE OHIO, EMPLOYER'S MONTHLY RETURN OF TAX WITHHELD

AMENDED

Return with Payment

No. of Employees Represented on line No. 1 Below	
1. Taxable Earnings paid al Employees subject to City of Maumee, Ohio 1.5% (.015) Income Tax Is this a courtesy withholding? <input type="checkbox"/> YES Is this a final return? <input type="checkbox"/> YES <input type="checkbox"/> NO If yes, attach explanation	1
2. Actual Tax Withheld in reporting period for City Income Tax	2
3. Adjustment of Tax for prior quarter (see instructions)	3
4. Penalty (See Instructions)	4
5. Interest (See Instructions)	5
6. Total – (Lines 2-5)	6

I hereby certify that the information and statements contained herein are true and correct.

(Signed) _____

(Official Title) _____ Date _____

(Federal ID No.) _____

THIS RETURN MUST BE FILED ON OR BEFORE THE DUE DATE SHOWN BELOW
MAKE CHECK OR MONEY ORDER PAYABLE TO:
COMMISSIONER OF TAXATION

MAIL TO:
DIVISION OF TAXATION
CITY OF MAUMEE
400 Conant St.
Maumee, OH 43537-3300
(419) 897-7122

If no wages paid this quarter, mark "NONE" and return this form with explanation.

EMPLOYER NAME AND ADDRESS _____ Account # _____

FOR THE MONTH(S) OF
JANUARY
MUST BE RECEIVED BY
FEBRUARY 15, 2024

Notify the Division of Taxation promptly of any change in ownership or name and address shown above.
Form MW1

If receipt is desired, submit additional copy and enclose self-addressed, stamped envelope.

2024 CITY OF MAUMEE OHIO, EMPLOYER'S MONTHLY RETURN OF TAX WITHHELD

AMENDED

Return with Payment

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(Official Title) _____ Date _____

(Federal ID No.) _____

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CITY OF MAUMEE
400 Conant St.
Maumee, OH 43537-3300
(419) 897-7122

If no wages paid this quarter, mark "NONE" and return this form with explanation.

EMPLOYER NAME AND ADDRESS _____ Account # _____

FOR THE MONTH(S) OF
FEBRUARY
MUST BE RECEIVED BY
MARCH 15, 2024

Notify the Division of Taxation promptly of any change in ownership or name and address shown above.
Form MW1

If receipt is desired, submit additional copy and enclose self-addressed, stamped envelope.

2024 CITY OF MAUMEE OHIO, EMPLOYER'S MONTHLY RETURN OF TAX WITHHELD

AMENDED

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MAIL TO:
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CITY OF MAUMEE
400 Conant St.
Maumee, OH 43537-3300
(419) 897-7122

If no wages paid this quarter, mark "NONE" and return this form with explanation.

EMPLOYER NAME AND ADDRESS _____ Account # _____

FOR THE MONTH(S) OF
MARCH
MUST BE RECEIVED BY
APRIL 15, 2024

Notify the Division of Taxation promptly of any change in ownership or name and address shown above.
Form MW1

If receipt is desired, submit additional copy and enclose self-addressed, stamped envelope.

2024 CITY OF MAUMEE OHIO, EMPLOYER'S MONTHLY RETURN OF TAX WITHHELD

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MAIL TO:
DIVISION OF TAXATION
CITY OF MAUMEE
400 Conant St.
Maumee, OH 43537-3300
(419) 897-7122

If no wages paid this quarter, mark "NONE" and return this form with explanation.

EMPLOYER NAME AND ADDRESS Account # _____

FOR THE MONTH(S) OF
APRIL
MUST BE RECEIVED BY
MAY 15, 2024

Notify the Division of Taxation promptly of any change in ownership or name and address shown above.
Form MW1

If receipt is desired, submit additional copy and enclose self-addressed, stamped envelope.

2024 CITY OF MAUMEE OHIO, EMPLOYER'S MONTHLY RETURN OF TAX WITHHELD

AMENDED

Return with Payment

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(Signed) _____

(Official Title) _____ Date _____

(Federal ID No.) _____

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MAIL TO:
DIVISION OF TAXATION
CITY OF MAUMEE
400 Conant St.
Maumee, OH 43537-3300
(419) 897-7122

If no wages paid this quarter, mark "NONE" and return this form with explanation.

EMPLOYER NAME AND ADDRESS Account # _____

FOR THE MONTH(S) OF
MAY
MUST BE RECEIVED BY
JUNE 15, 2024

Notify the Division of Taxation promptly of any change in ownership or name and address shown above.
Form MW1

If receipt is desired, submit additional copy and enclose self-addressed, stamped envelope.

2024 CITY OF MAUMEE OHIO, EMPLOYER'S MONTHLY RETURN OF TAX WITHHELD

AMENDED

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(Official Title) _____ Date _____

(Federal ID No.) _____

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MAIL TO:
DIVISION OF TAXATION
CITY OF MAUMEE
400 Conant St.
Maumee, OH 43537-3300
(419) 897-7122

If no wages paid this quarter, mark "NONE" and return this form with explanation.

EMPLOYER NAME AND ADDRESS Account # _____

FOR THE MONTH(S) OF
JUNE
MUST BE RECEIVED BY
JULY 15, 2024

Notify the Division of Taxation promptly of any change in ownership or name and address shown above.
Form MW1

If receipt is desired, submit additional copy and enclose self-addressed, stamped envelope.

2024 CITY OF MAUMEE OHIO, EMPLOYER'S MONTHLY RETURN OF TAX WITHHELD

AMENDED

Return with Payment

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(Official Title) _____ Date _____

(Federal ID No.) _____

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MAIL TO:
DIVISION OF TAXATION
CITY OF MAUMEE
400 Conant St.
Maumee, OH 43537-3300
(419) 897-7122

If no wages paid this quarter, mark "NONE" and return this form with explanation.

EMPLOYER NAME AND ADDRESS _____ Account # _____

FOR THE MONTH(S) OF
JULY

MUST BE RECEIVED BY
AUGUST 15, 2024

Notify the Division of Taxation promptly of any change in ownership or name and address shown above.
Form MW1

If receipt is desired, submit additional copy and enclose self-addressed, stamped envelope.

2024 CITY OF MAUMEE OHIO, EMPLOYER'S MONTHLY RETURN OF TAX WITHHELD

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(Official Title) _____ Date _____

(Federal ID No.) _____

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ON OR BEFORE THE DUE DATE SHOWN BELOW
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COMMISSIONER OF TAXATION

MAIL TO:
DIVISION OF TAXATION
CITY OF MAUMEE
400 Conant St.
Maumee, OH 43537-3300
(419) 897-7122

If no wages paid this quarter, mark "NONE" and return this form with explanation.

EMPLOYER NAME AND ADDRESS _____ Account # _____

FOR THE MONTH(S) OF
AUGUST

MUST BE RECEIVED BY
SEPTEMBER 15, 2024

Notify the Division of Taxation promptly of any change in ownership or name and address shown above.
Form MW1

If receipt is desired, submit additional copy and enclose self-addressed, stamped envelope.

2024 CITY OF MAUMEE OHIO, EMPLOYER'S MONTHLY RETURN OF TAX WITHHELD

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MAIL TO:
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400 Conant St.
Maumee, OH 43537-3300
(419) 897-7122

If no wages paid this quarter, mark "NONE" and return this form with explanation.

EMPLOYER NAME AND ADDRESS _____ Account # _____

FOR THE MONTH(S) OF
SEPTEMBER

MUST BE RECEIVED BY
OCTOBER 15, 2024

Notify the Division of Taxation promptly of any change in ownership or name and address shown above.
Form MW1

If receipt is desired, submit additional copy and enclose self-addressed, stamped envelope.

2024 CITY OF MAUMEE OHIO, EMPLOYER'S MONTHLY RETURN OF TAX WITHHELD

AMENDED

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(Official Title) _____ Date _____

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COMMISSIONER OF TAXATION

MAIL TO:
DIVISION OF TAXATION
CITY OF MAUMEE
400 Conant St.
Maumee, OH 43537-3300
(419) 897-7122

If no wages paid this quarter, mark "NONE" and return this form with explanation.

EMPLOYER NAME AND ADDRESS _____ Account # _____

FOR THE MONTH(S) OF
OCTOBER
MUST BE RECEIVED BY
NOVEMBER 15, 2024

Notify the Division of Taxation promptly of any change in ownership or name and address shown above.
Form MW1

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2024 CITY OF MAUMEE OHIO, EMPLOYER'S MONTHLY RETURN OF TAX WITHHELD

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MAIL TO:
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CITY OF MAUMEE
400 Conant St.
Maumee, OH 43537-3300
(419) 897-7122

If no wages paid this quarter, mark "NONE" and return this form with explanation.

EMPLOYER NAME AND ADDRESS _____ Account # _____

FOR THE MONTH(S) OF
NOVEMBER
MUST BE RECEIVED BY
DECEMBER 15, 2024

Notify the Division of Taxation promptly of any change in ownership or name and address shown above.
Form MW1

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2024 CITY OF MAUMEE OHIO, EMPLOYER'S MONTHLY RETURN OF TAX WITHHELD

AMENDED

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(Official Title) _____ Date _____

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400 Conant St.
Maumee, OH 43537-3300
(419) 897-7122

If no wages paid this quarter, mark "NONE" and return this form with explanation.

EMPLOYER NAME AND ADDRESS _____ Account # _____

FOR THE MONTH(S) OF
DECEMBER
MUST BE RECEIVED BY
JANUARY 15, 2025

Notify the Division of Taxation promptly of any change in ownership or name and address shown above.
Form MW1

If receipt is desired, submit additional copy and enclose self-addressed, stamped envelope.

Form MW3

CITY OF MAUMEE – DIVISION OF INCOME TAX

400 CONANT ST., MAUMEE, OH 43537-3300
 PHONE: (419) 897-7122 • www.maumee.org • email: tax@maumee.org

**WITHHOLDING TAX RECONCILIATION RETURN
 FOR TAX YEAR 2024**

MUST BE RETURNED WITH W-2'S BY THE LAST DAY OF FEBRUARY

1. Number of W-2's attached\$ _____
2. Number of employees working in Maumee at year end\$ _____
3. Total payroll for the year\$ _____
4. Less payroll not subject to tax\$ _____
 Attach explanation
5. Payroll subject to tax.....\$ _____
6. Withholding tax liability at 1-1/2% of Line 5.....\$ _____
7. Total Maumee tax withheld per W-2's.....\$ _____

8. Quarter ended March 31.....\$ _____
 9. Quarter ended June 30.....\$ _____
 10. Quarter ended September 30\$ _____
 11. Quarter ended December 31\$ _____
 12. Credits from prior year\$ _____
 13. Total remitted for year\$ _____
 14. Amount due or overpaid*\$ _____
- Difference between Lines 6 and 13

Non-resident Employers
 Do you withhold tax as a courtesy or because the employee(s) work(s) in the City of Maumee?
 Courtesy
 Works in Maumee

*Refunds are NOT automatically issued. If refund of overpayment is requested please attach explanation. If additional tax is due, enclose payment with return.

Final Return? Yes No
If Yes, reason _____

EMPLOYER ACCT# _____ **FID#** _____
NAME AND ADDRESS

I hereby certify that the information and statements contained herein are true and correct.

Signed By _____

Date _____

Print Name _____

Official Title _____

Owner Partner, Member, President, Treasurer

If name or address is incorrect, make necessary changes.

GENERAL INFORMATION

On or before the last day of February of each year, each employer must file a withholding reconciliation on the City of Maumee Form MW3. Copies of all W-2 forms applicable to the reconciliation must be attached. All W-2s must include the name, address, social security number, amount of Maumee tax withheld, amount of qualifying wages, name of other city taxes withheld, amounts of other city taxes withheld and the qualifying wages for each other city. If copies of the W-2 forms are not available, each employer must provide a listing of all employees subject to Maumee tax. The listing shall require the same type of information as is required on the W-2 form.

Any individual(s) or business entity compensating individuals on a commission or contract labor basis must furnish copies of the 1099 or appropriate earning statement on or before the last day of February of each year. All 1099's or earnings statements shall require the same type of information as is required on the W-2 forms as state above.

SPECIFIC FILING INFORMATION

The front of the Form MW3 must show a breakdown of all withholding payments made quarterly or monthly, in the boxes provided. Lines 1-7 must be completed. The total tax paid should be equal to 1.5% of Line 5. The completed MW3 form and all attachments must be submitted to the division of Taxation, City of Maumee, 400 Conant St., Maumee OH 43537-3300 on or before the last day of February of each year. Any questions in completing the Form MW3 should be referred to the Division of Taxation at (419) 897-7122, or email tax@maumee.org.

2024 Change of Maumee Employee, Name Address or Status

Please use this form to report any changes of mailing address, name, or Out-of-business information. If this change is because you are out of business, you must file a final reconciliation for the final period you were in business on Form MW3. If a change in ownership or a change to business status (such as changing from a sole proprietorship to a corporation) occurs, and you receive a new Federal Employer Identification Number (FEIN), you must file a final reconciliation MW3 for the old account and complete the reverse side of this form to obtain a new Maumee account number. If a merger has taken place the non-survivor must files a final reconciliation Form MW3 and complete the merger information on Maumee Business Questionnaire.

Previous Business Name and Mailing Address

New Name, Mailing and Location Address, Business Closure		
Business name		
Owner's name/responsible party		
New mailing address		
City	State	ZIP code
Physical location (street address and number)		
City	State	ZIP code
Business Closure Date	Telephone Number ()	

Mail to:

**CITY OF MAUMEE
 DIVISION OF INCOME TAX
 400 CONANT ST.
 MAUMEE OH 43537-3300**